

forming the magnetoresistive element and an indicator having a shape similar to the magnetoresistive element and located in a specific position with respect to the magnetoresistive element; and

forming the soft magnetic layer in a specific position by aligning with the position of the indicator.

7. (Amended) The method according to claim 6 wherein the indicator is a dummy element having a configuration similar to that of the magnetoresistive element and being incapable of functioning as the magnetoresistive element.

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17. (Amended) A method of manufacturing a magnetoresistive device incorporating: a magnetoresistive element; and a soft magnetic layer covering the magnetoresistive element and having at least one of functions of introducing a signal magnetic flux to the magnetoresistive element and inducing a bias magnetic field thereto, the method comprising the steps of:

forming the magnetoresistive element and an indicator having a shape similar to the magnetoresistive element and located in a specific position with respect to the magnetoresistive element; and

forming the soft magnetic layer in a specific position by aligning with the position of the indicator.

18. (Amended) The method according to claim 17 wherein the indicator is a dummy element having a configuration similar to that of the magnetoresistive element and being incapable of functioning as the magnetoresistive element.

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25. (Amended) A method of manufacturing a micro device including a first patterned thin film and a second patterned thin film covering the first patterned thin film, the method comprising the steps of: